



**STATE OF MONTANA  
MONTANA DEPARTMENT OF TRANSPORTATION  
JOB PROFILE AND EVALUATION**

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***SECTION I - Identification***

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**Working Title:** External Auditor, Levels I & II

**Department:** Transportation

**Class Code Number:** 132136

**Division & Bureau:** Director's Office

**Class Code Title:** Auditor

**Section & Unit:** Internal Audit Unit

**Pay Band:** 6

**Work Address:** 2701 Prospect Avenue  
Helena, MT 59620

**Position Number:** 15005, 15017, 21009

**Phone:** 444-6044

☐ FLSA Exempt

☒ FLSA Non-Exempt

**Profile Completed By:** Vickie Murphy

**Work Phone:** 444-6104

***Work Unit Mission Statement or Functional Description:***

The Department of Transportation with Helena Headquarters of MDT mission is to serve the public by providing a transportation system and services that emphasize quality, safety, cost effectiveness, economic vitality and sensitivity to the environment. The purpose of the Office of Audit Services is to provide and maintain an effective and professional audit function for MDT. Audit Services administers a comprehensive program of audits and investigations to insure conformity with laws, regulations and departmental policies. The duties of the Audit Services are divided into three groups: (1) Motor Fuel Audits; (2) External Audits; and (3) Internal Audits. Audit Services is part of the MDT Directors Office.

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***Describe the Job's Overall Purpose:***

The **Auditor I** conduct routine compliance audits with minimal supervision and performs more complex external audits under the guidance of External Audit Group Manager for career advancement. **Level II Auditor** starts progressively planning compliance audits by establishing the scope of work performed. Each level applies analytical skills and develops solutions based on the financial and program operations of the auditee. Work involves conducting financial and compliance audit projects; provide recommendations and consulting services to the Department's management and staff; and provides input to developing the annual audit plan. Analysis of the audited activity should be logical, reasonable, and objective and all auditors' documentation must be legible, well written, organized, and complete.

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***SECTION II - Major Duties or Responsibilities***

***% of Time***

**A. Financial, Compliance and Operational Audits -**

**95%**

There are five different types of External Compliance audits

1) Overhead Rate Reviews

- 2) Utility Rate Audits
- 3) Cognizant Work paper reviews
- 4) Consultant Audits
- 5) Grant and Contract Compliance Audits

### **Level I Auditor**

Must demonstrate proficiency in the audits and is capable of performing compliance audits with limited supervision.

1. Responsibilities include interpreting data to determine if the information provided by the auditee is accurate and truthful. Each program is unique, position determines how to proceed with a step by step process to conduct tax, performance, financial, compliance audit projects, and provide recommendations to MDT management and staff and input to the development of the annual audit plan.
2. Determines appropriate audit notification (scheduled or unannounced), financial/compliance documentation required for analysis, interview items and spreadsheets and other materials necessary to conduct effective audits.
3. Contacts appropriate persons to specify schedules, procedures, documentation and other requirements and may coordinate and conduct unannounced audits as necessary to prevent destruction of records and other information. Interview agency personnel (depending on who is being audited) ie: Administrator for Maintenance, or staff level payroll clerks as instructed by the audit program on the topic under audit and document the results in a clear, concise manner. Interviews agency personnel as part of audit to determine how the person performs their job, why they follow the processes they follow or to find out additional information about their program. Reviews all necessary information and law/policy in a compliance audit. Compares data, identifies information and determines if data meets state laws.
4. Analyze contractor's activities to determine if the activities are performed in accordance with industry/best practice standards or could be performed more effectively and efficiently based on those standards and practices.
5. Ensures compliance with state law, policy, or contract in compliance audit.
6. Analyzes and tests business records to ensure accuracy, consistency, and compliance with applicable laws, policies and procedures; and accuracy and compliance of accounting methods, procedures, and results.
7. Examine and evaluate financial and information systems, recommending controls to ensure system reliability and data integrity.
8. Tests accounting software applications and procedures to verify the accuracy, integrity, and compliance of automated accounting systems related invoicing. Collects and analyzes data to detect deficient controls, duplicate effort, fraud, or non-compliance with laws, regulations and management policies.
9. Writes summary analyses of audit findings to explain and justify determinations of error, deficiency, anomaly, and/or violations. Determines and applies appropriate accounting audit methodology, provides guidance and technical assistance to tax payer and recommends changes to ensure accuracy and consistency on future tax returns.

10. Prepares audit working papers, spreadsheets, and summaries by documenting in the form of audit point sheets, memos, conclusions, or reports the work performed as instructed by the audit program (detailed procedure depending on audit) in a manner that would allow someone else to perform the same work and arrive at the same conclusions.
11. Submits comprehensive reports to appropriate division personnel for revenue collection and compliance follow up as necessary. Coordinates with other agency personnel as required to clarify findings, interpret and apply state laws, policies and procedures and accounting principles, and provide technical assistance. May propose priorities and scheduling adjustments as necessary to accommodate changing workloads.
12. Perform subsequent follow-up work as directed by a supervisor or review notes to verify, expand or supplement previous information gathered. Responds to inquiries related to revenue reporting procedures, timelines, and other requirements to facilitate efficient resolution of audit exceptions.
13. Researches and maintains current knowledge of state and federal laws, policies and procedures to ensure compliance with Montana law and generally accepted accounting principles.

### **Level III Auditor**

Level II is the next step from a Level I Auditor. To progress to this level, the incumbent must demonstrate proficiency in the five External Compliance audits and can perform this work without supervision. Level II will receive progressively challenging audit planning assignments, beginning with planning the external grant and contract audits.

### **Planning Audits:**

Planning audits consists of assimilating information about the taxpayer's operations, activities and organizational environment, both current and historical, as a basis for proposing audit scope or scope changes. In order to plan and audit, Level II Auditor must conduct a thorough and complete audit of an agency, issue, or activity. This level is responsible for analyzing, understanding, and explaining the consultant's operations and management information. Planning an audit requires the auditor to show imagination in problem solving. The work includes budgeting, planning, organizing and directing the activities of an audit utilizing their knowledge of the theories, principles and techniques of internal auditing and time management. Work consists of planning, coordinating, and implementing various individualized steps to meet the scope and objectives.

Evaluates operational activities and internal controls to determine adequacy of controls and establish extent of audit work necessary.

Reviews and defines audit steps by deciding what work needs to be performed and adjusting the work plans to better meet audit objectives.

Recommends appropriate changes in audit procedures to better address audit objectives.

Interprets applicable information to determine if work was adequately performed to make an accurate conclusion.

Evaluates business activities to determine operational improvements.

### **Other Duties**

**5%**

Performs a variety of other duties in support of ongoing unit operations. This includes performing special projects, representing the unit at various meetings and conferences, participating in ongoing training and professional development, and performing a variety of other duties as directed by the External Audit Group Manager.

***Which of the duties and/or specific tasks listed under 1. (above) are considered “essential functions” that must be performed by this position (with or without accommodations)? (If you need information or training on the identification of essential functions, please contact MDT Human Resources Division.)*** The following duties are considered essential functions because they require specialized expertise and skill and are the primary reasons the job exists:

Duty A – Financial, Compliance and Operational Auditing

The following mental and physical demands are associated with these essential functions:

**PHYSICAL**

- Medium lifting (10 lbs to 30 lbs)
- Carry boxes (papers, books, folders, receipts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Extensive travel within the state to project locations, and potential out of state travel by airline to national conferences and meetings.
- Operating a personal computer
- Communicate in writing, in person, and over the phone

**MENTAL**

- Deal with the public on a regular basis (friendly and unfriendly)
- Ability to multi-task
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Decision making that affects public (sometimes adversely)
- Computing arithmetic operations
- Comparing data
- Compiling information
- Analyzing
- Coordinating
- Synthesizing

6. ***Does this position supervise others?*** ☐ Yes ☒ No

7. ***This position is responsible for:***

- |   |                                     |                                      |                                    |
|---|-------------------------------------|--------------------------------------|------------------------------------|
| <input type="checkbox"/> Hiring                 | <input type="checkbox"/> Firing     | <input type="checkbox"/> Supervision | <input type="checkbox"/> Pay Level |
| <input type="checkbox"/> Performance Management | <input type="checkbox"/> Promotions | <input type="checkbox"/> Discipline  |                                    |
| <input type="checkbox"/> Other:                 |                                     |                                      |                                    |

8. ***Attach an Organizational Chart.***

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***SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.***

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***Critical knowledge and skills required for this position:***

**KNOWLEDGE:**

**Level I & II Auditor:** Requires knowledge of and skill in applying professional internal auditing and

accounting standards, principles and practices, and management principles and preferred business practices. Knowledge of the Generally Accepted Governmental Auditing Standards. Knowledge of Management Information Systems terminology, concepts and practices.

Work must be completed in accordance with generally accepted auditing standards the incumbent must maintain all organizational and professional ethical standards and be able to work under limited supervision with moderate latitude for initiative and independent judgment.

Requires knowledge and use of mathematical principles, developing systems and policies and interpreting laws and regulations in a consistent manner; establishing workable solutions to complex problems.

**SKILLS:**

Must possess strong written and verbal communication skills, written materials should display proper grammar and sentence structure, be well organized and structured, be easy to read and understand, and display appropriate tone. Auditors must develop and exhibit good interviewing and listening skills including skill in presenting findings and recommendations and maintaining a professional rapport with internal and external clients.

Skilled in using a computer with word processing, spreadsheets, and other business software to prepare reports, memos, summaries and analyses. Ability to establish and maintain harmonious working relationships with co-workers, agency staff and external contacts, and to work effectively in a professional team environment.

**Level I Auditor** has basic skills and audit aptitude to perform audit work and can apply the skills and aptitude to larger, more complex, and/or more difficult audit situations. Level I must be able to complete smaller audit assignments in accordance with standards and office policy with minimal supervision and review.

**Level II Auditor** has the ability to consistently and thoroughly analyze information to come to logical, objective and supportable conclusions, must display the appropriate use of a number of audit techniques in performing audit work and displays knowledge of management controls and how to test those controls. Level II is relied upon in most instances in completing work on time and meeting audit objectives within the established time frames while providing help and guidance to others on an audit team. Level II Auditor displays ability to make informed decisions on the scope of audit work and the extent of audit work that must be performed to meet the audit objectives. This level II must have sound time management skills in order to manage multiple projects and deadlines.

Level II Auditor planning skills include analyzing and interpreting complex business structures, interrelated accounting systems and methodologies, and financial reports; use of State budgeting and accounting systems, general office and accounting software (e.g., bookkeeping, word processing, database, spreadsheet, etc.) and drawing logical conclusions.

**Education:**

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- |   |  |
|---|--|
| <input type="checkbox"/> No education required                | <input type="checkbox"/> Related AAS/2-years college/vocational training |
| <input type="checkbox"/> High school diploma or equivalent    | <input checked="" type="checkbox"/> Related Bachelor's Degree            |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree                         |

**Please specify the acceptable and related fields of study:**

Bachelor's degree in Finance or Business Administration with an emphasis in accounting. For Level I, two years audit experience, for Level II three years audit experience, one directly related to compliance audits. CPA is preferred (Level II)

**Other education, training, certification, or licensing required (specify):**

Level II - Preferred CPA.

**Experience:**

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- |  |   |
|--|---|
| <input type="checkbox"/> No prior experience required        | <input checked="" type="checkbox"/> 3 years <b>(Level II)</b> |
| <input type="checkbox"/> 1 year                              | <input type="checkbox"/> 4 years                              |
| <input checked="" type="checkbox"/> 2 years <b>(Level I)</b> | <input type="checkbox"/> 5 or more years                      |

**Alternative Qualifications:**

This agency will accept alternative methods of obtaining necessary qualifications.

- ☐ Yes ☒ No

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***SECTION IV – Other Important Job Information***

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30% in state travel; limited out of state travel

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**\*\*\*The successful candidate must pass a background investigation as a condition of employment. \*\*\***

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**SECTION V – Signatures**

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Signature indicates this statement is accurate and complete.

***Employee:***

Name: \_\_\_\_\_ Title: External Auditor \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

***Employee:***

Name: \_\_\_\_\_ Title: External Auditor \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

***Employee:***

Name: \_\_\_\_\_ Title: External Auditor \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

***Immediate Supervisor:***

Name: \_\_\_\_\_ Title: External Audit Manager \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

***Division/District Administrator:***

Name: Vickie Murphy \_\_\_\_\_ Title: Chief Auditor \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

***Department ADMINISTRATOR HUMAN RESOURCES:***

Name: \_\_\_\_\_ Title: Interim HR Administrator \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_